

**IN THE UNITED STATES BANKRUPTCY COURT**  
**Middle District of Alabama**

<b>In the Matter of:</b>	}	
	}	Case No. 16-30364
Brooklynne Allen	}	
	}	Chapter 13
	}	
<b>Debtor(s)</b>	}	

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**PURSUANT TO LBR 3007-1, THE COURT WILL TAKE THIS OBJECTION UNDER ADVISEMENT AND RULE, WITHOUT FURTHER NOTICE OR HEARING, UNLESS THE CLAIMANT FILES WITH THE COURT, WITH SERVICE UPON THE OBJECTING PARTY, A RESPONSE WITHIN 30 DAYS OF SERVICE OF THIS OBJECTION.**

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**Objection to Claim No. 17 and 18**  
**Of Creditor STATE OF ALABAMA**

COMES NOW the Debtor, by and through attorney, and hereby files an Objection to the Claim number of STATE OF ALABAMA and as grounds for said Objection will state as follows:

1. The Debtor filed a Chapter 13 bankruptcy on February 10, 2016.
2. The creditor **STATE OF ALABAMA** filed a SECURED proof of claim 17 for \$ \$1285.90 and Claim 18 for \$778.65
3. The proof of claim as filed was filed improperly in that the creditor is not entitled to secured status under §506 of the Bankruptcy Code. The creditor claims are based upon recorded tax liens filed on March 31, 2014, said liens being filed after the tax lien of the IRS, which was filed on January 25, 2013, the IRS lien being first in nature and attaching to all property of the Debtor. There is no property for the lien of the State of Alabama to attach.
3. The Debtor requests that this Court disallow the claim as a secured claim and reclassify the claim as an unsecured claim.

WHEREFORE, the premises considered, the Debtor objects to the claim of **STATE**

**OF ALABAMA**, Claim No. 17 and 18 being treated as a secured creditor and asks that this Court reclassify the claim as an unsecured claim.

Respectfully submitted,

/s/ Richard D. Shinbaum  
ASB-8638-B54R  
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#### **CERTIFICATE OF SERVICE**

I hereby certify that I have served a copy of the above foregoing motion on all parties listed below by CM/ECF on this day July 10, 2016.

Chapter 13 Trustee, Curtis C. Reding  
Bankruptcy Administrator, Teresa Jacobs  
STATE OF ALABAMA  
DEPARTMENT OF REVENUE  
P.O. BOX 320001  
MONTGOMERY, AL 36132